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**CITY OF BALTIMORE**

**MARYLAND 9-1-1 EMERGENCY NUMBER SYSTEM PROGRAM**  
**ACTUAL RECEIPTS AND EXPENDITURES REPORT**

FOR THE FISCAL YEAR ENDED JUNE 30, 2009

(With Independent Auditor's Report Thereon)

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City of Baltimore  
Department of Audits

## INDEPENDENT AUDITOR'S REPORT

December 23, 2009

Honorable Joan M. Pratt, Comptroller  
And Other Members of the  
Board of Estimates  
City of Baltimore

We have audited the accompanying Actual Receipts and Expenditures Report (as defined in the Maryland Annotated Code, Public Safety Article Sections 1-301 through 1-312) of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland, as of and for the fiscal year ended June 30, 2009. This financial statement is the responsibility of the management of the City of Baltimore, Maryland. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Actual Receipts and Expenditures Report is free of material misstatement. We were not engaged to perform an audit of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland's internal control over financial reporting. Our audit included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Actual Receipts and Expenditures Report. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying Actual Receipts and Expenditures Report was prepared to present the revenue and operating expenses of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland pursuant to the law referred to in the first paragraph and is not intended to present fairly the financial position of the City of Baltimore, Maryland and results of its operations and the cash flows of its proprietary and similar trust fund types in conformity with accounting principles generally accepted in the United States.

In our opinion, the Actual Receipts and Expenditures Report referred to above presents fairly, in all material respects, the revenue and operating expenses of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland as of June 30, 2009, as defined in the law referred to in the first paragraph.

In accordance with *Government Auditing Standards*, we have also issued our report, dated December 23, 2009, on our consideration of the City of Baltimore's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

This report is intended solely for the information and use of the management of the City of Baltimore, Maryland, others within the entity, and the Maryland Department of Public Safety and Correctional Services, and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Robert L. McCarty, Jr., CPA  
City Auditor

## ACTUAL RECEIPTS AND EXPENDITURES REPORT

(July 1, 2008 to June 30, 2009)

**A. REVENUE (County Fee)**

1. Revenue remitted to the county	\$5,362,338.26
2. Revenue (Funds) carried over from previous year if any	0.00
3. Interest	205,878.22
<b>TOTAL REVENUE</b>	<b>5,568,216.48</b>

**B. OPERATING EXPENSES (County Fee)**

1. Salary, Wages and Fringe Benefits	11,293,939.22
2. Contractual or Part-time Staff	0.00
3. Overtime	578,896.90
4. Training	0.00
5. Supplies and Materials	0.00
6. Travel	0.00
7. Telephone(leased lines, equipment - leased or purchased)	0.00
8. Equipment - Replacement	0.00
9. Repairs and Maintenance	0.00
10. Fuel and Utilities	0.00
11. Other Miscellaneous Expenses (specify)	(692,234.51)
*Language Line Services, net of liquidated encumbrances	
<b>TOTAL OPERATING EXPENSE</b>	<b>11,180,601.61</b>

E. 9-1-1 TRUST FUND REIMBURSEMENT & EXPENDITURES (PENDING)  
(Attach additional pending reimbursements to report, if needed)

<u>PURPOSE</u>	<u>DATE</u>	<u>AMOUNT</u>
TOTAL TRUST FUND REIMBURSEMENTS (PENDING)		0.00

NOTE: Items listed in Section E -- Funding requests submitted but not paid during FY 2009.

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COUNTY: Baltimore City

PREPARED BY: Deputy Major Paul Abell TITLE: Director, BPD Fiscal Section

DATE: December 23, 2009

Notes:

1. The City maintains separate ledger accounting of revenues and operating expenses.
2. Revenues are reported on a cash basis and reflect cash received during the period.
3. Operating expenses are reported in accordance with the Maryland Annotated Code, Public Safety Article Sections 1-301 through 1-312 and are reflected on the accrual basis.

AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF A  
FINANCIAL STATEMENT PERFORMED IN ACCORDANCE WITH  
*GOVERNMENT AUDITING STANDARDS*

December 23, 2009

Honorable Joan M. Pratt, Comptroller  
And Other Members of the  
Board of Estimates  
City of Baltimore

We have audited the Actual Receipts and Expenditures Report of the Maryland 9-1-1 Emergency Number System Program of Baltimore City, Maryland, as of and for the fiscal year ended June 30, 2009, and have issued our report thereon dated December 23, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Baltimore's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the Actual Receipts and Expenditures Report, but not for the purpose of expressing an opinion on the effectiveness of the City of Baltimore's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Baltimore, Maryland's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Actual Receipts and Expenditures Report is free of material misstatement, we performed tests of its compliance with certain provisions of the Maryland Annotated Code, Public Safety Article Section 1-301 through 1-312, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management of the City of Baltimore, Maryland, others within the entity, and the Maryland Department of Public Safety and Correctional Services and is not intended to be and should not be used by anyone other than these specified parties.

Respectfully submitted,

Robert L. McCarty, Jr., CPA  
City Auditor